

IRISH LAND COMMISSION.

ACCOUNTS, 1917-1918.

ACCOUNTS of the IRISH LAND COMMISSION for the year ended 31st March 1918 and from 22nd August 1881 to the 31st March 1918; together with the REPORT of the COMPTROLLER AND AUDITOR GENERAL thereon.

(Presented pursuant to Act 44 & 45 Vict. c. 43, s. 56.)

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1918.

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I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, under
48 & 49 Vict. c. 73, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48, 54 & 55 Vict. c. 57,
9 Edw. 7, c. 42, and 1 & 2 Geo. 5, c. 19, &c., for the Year ended 31st March

Dr.

PART I.—(CASH).

Total Receipts from 2nd August 1881 to 31st March 1912.		RECEIPTS.	Receipts, 1st April 1907 to 31st March 1912.
£	s. d.		£ s. d.
GENERAL ACCOUNT.			
To Balance, viz.:			
Nil		On 31st August 1881 -	—
		On 1st April 1912 -	400,495 11 9
304,000	0 0	National Debt Commissioners (Issues) Act, 1881:	
		Issues from H.M. Exchequer -	—
2,324,000	0 0	National Debt Commissioners (Issues) Acts, 1885-87:	
		Issues from the Local Loans Fund -	4,000 0 0
		National Debt Commissioners (Repayment of Principal):	
2,355,463	7 3	Principal repaid by Borrowers -	91,434 9 0
7,625,168	8 1	National Debt Commissioners (Interest):	
		Interest received from Borrowers -	233,833 17 6
		Advances (Principal):	
		Transfer from Local Loans (Principal) Account of Principal repaid by Borrowers:	
LAND LAW (IRELAND) ACT, 1881 (s. 28).			
69,271	8 4	(a) Purchases by Tenants from their Landlords (ss. 24 and 35) -	1,280 9 6
21,720	9 8	(b) Purchases by Tenants from the Land Commission (s. 26) -	265 0 3
933	1 3	(c) Purchases by Persons other than Tenants (s. 27) -	2 6
15,798	10 11	(d) Arrears of Rent Act (s. 50)—Repaid by Landlord -	—
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1885 (s. 13).			
82,407	12 2	(e) Public Companies in respect of Purchases of Excesses -	51 16 10
PURCHASE OF LAND (IRELAND) ACT, 1885 (s. 4).			
2,604,000	7 9	(f) Advances of the whole Purchase Money -	87,233 11 5
108,538	8 11	(g) Advances of three-fourths of the Purchase Money -	2,600 1 8
455	2 3	(h) Advances to Persons other than Tenants -	3 6 10
104	0 0	Advances of the whole Purchase Money cancelled -	—
LOCAL LOANS FUND (Principal):			
		Transfer from National Debt Commissioners (Issues) Account of Amount of Net Advances, and of Investments, &c., of Sums retained as Guarantee Deposits -	5,256 17 6
10,186,517	12 6	Sales of Holdings (Act 1887, s. 30) -	1,921 7 10
63,825	13 10	Guarantee Deposits (Acts 1885-1887):	
1,253,987	0 0	(a) Retained—Transfer from Advances (Principal) Account (including 211 cancelled as per contra) -	—
103,873	1 8	(b) Cash Deposits, 1885—Ordinary Cash Deposits, Dividends, &c., accrued on investments at date of Purchase, and Proceeds of Sale of Securities -	—
21,200	0 0	(c) Deposits applied in reduction of Advances (sums received) -	—
85,799,561	10 2	- Carried forward -	823,376 12 6

the Provisions of Acts 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, 59 & 60 Vict. c. 47, 3 Edw. 7, c. 37, 6 Edw. 7, c. 37, 7 Edw. 7, c. 38, 7 Edw. 7, c. 56, 1918 and for the Period from 22nd day of August 1881 to 31st March 1913.

PART I.—(CASH).

Cr.

Total Payments from 22nd August 1881 to 31st March 1913.	EXPENDITURE.	Payments, 1st April 1917 to 31st March 1918.
£ s. d.	GENERAL ACCOUNT.	£ s. d.
891,294 10 11 2,105 9 1	<i>National Debt Commissioners (Interest) Act, 1881:</i> Amount advanced - - - - Balance surrendered to Local Loans Fund - - - -	— —
9,884,623 1 7 9,886,322 4 11	<i>National Debt Commissioners (Interest) Act, 1885-87:</i> Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances, and of Investments, &c. of sums retained as Guarantee Deposits - - - - <i>National Debt Commissioners (Repayment of Principal):</i> Amount paid over to Local Loans Fund - - - -	5,256 17 6 91,588 14 0
6,909,472 7 8 722,246 16 11	<i>National Debt Commissioners (Interest):</i> (a) Amount paid over to Local Loans Fund - - - - (b) Transfer to Account of Dividends, &c., on Guaranteed Deposits - - - - <i>Advances (Principal):</i> For Net Advances made to Borrowers (Acts 1881 to 1887), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885-87) Account:	231,486 15 5 2,766 12 8
191,622 0 0 48,993 0 0 245 0 0 18,793 10 11	<i>LAND LAW (IRELAND) Act, 1881 (s. 38).</i> (a) Purchases by Tenants from their Landlords (ss. 24 and 25) - - - - (b) Purchases by Tenants from the Land Commission (s. 29) - - - - (c) Purchases by Persons other than Tenants (s. 37) - - - - (d) Landlords in respect of Arrears of Rent (s. 59) - - - -	— — — —
42,300 0 0	<i>TRAMWAYS AND PUBLIC COMPANIES (IRELAND) Act, 1885 (s. 18).</i> (c) Public Companies for the Purchase of Estates - - - -	—
9,641,658 0 0 329,555 0 0 727 0 0	<i>PURCHASE OF LAND (IRELAND) Act, 1885.</i> (f) Tenants of the whole Purchase Money (s. 3) (including £194 advance cancelled as per contra), less Guarantee Deposits in Cash applied in reduction thereof - - - - (g) Tenants of three-fourths of the Purchase Money (s. 4) - - - - (h) Persons other than Tenants of half the Purchase Money (s. 7) - - - -	— — —
2,856,468 7 3	<i>Local Loans Fund (Principal):</i> Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers - - - -	91,434 9 0
65,545 12 5	Sales of Holdings (Act 1887, s. 30) - - - - Guarantee Deposits (Acts 1885-1887):	2,100 17 2
21 0 0	Retained. Cancelled in respect of Cancelled Advances - - - -	—
1,407,962 1 7	(a) Remained (Invested in Securities, paid to Owners, or applied in discharge of Debts) - - - -	5,256 17 6
102,240 11 1	(b) Cash Deposits, 1885 (Invested in Securities, paid to Owners, or applied in discharge of Debts) - - - -	—
21,200 0 0	(c) Deposits applied in reduction of Advances (sums applied) - - - -	—
85,797,887 14 4	Carried forward - - - -	429,991 3 3

Dr.

PART I.—(CASE)—continued.

Total Receipts from 31st August 1887 to 31st March 1892.	RECEIPTS.	Receipts, 1st April 1917 to 31st March 1918.
£ s. d. 53,789,562 10 2	Brought forward - - -	£ s. d. 828,376 12 6
	Guarantee Deposits (Acts 1891-1896)*:	
66,984 6 2	(a) Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase and Proceeds of Sale of Securities (purchased at request of Depositors) - - -	27 4 10
170 0 0	(b) Deposits applied in reduction of Annuities (sums received) - - -	—
	Dividends and Interest on Guarantee Deposits:	
1,068,801 12 11	(a) Dividends, &c., on Securities purchased at request of Depositors (Acts 1885 to 1906), and on Guaranteed Land Stock retained; transfer from National Debt Commissioners (Interest) Account of Amount of Interest on Uninvested Deposits (Acts 1885-87); and from Repayments Account Land Purchase No. 2 Account of Interest on Uninvested Deposits (Act 1906) - - -	5,339 12 7
3 3 4	(b) Dividends, &c., on Securities purchased out of Uninvested Deposits (Act 1891) (General Account) - - -	—
57,981 13 8	Miscellaneous Receipts and Payments:	
615,555 14 4	Fees and Costs - - -	1,682 18 2
4,226 14 7	Purchases and Sales of Estates Account:	
1,142,224 10 2	Proceeds of Sales of Estates - - -	—
2,792,582 3 8	Proceeds of Sale of Guaranteed Land Stock - - -	—
2,864,775 6 4	Property and Income Tax - - -	179,562 0 1
15,530 4 8	Sundry Estate Accounts:	
12,519 2 10	(a) Sums carried to Credit - - -	9,402 10 0
1,636 13 7	(b) Proceeds of Securities Sold - - -	15,996 3 11
	Payments into Court (Suits' Accounts):	
	(a) Under the Land Law (Ireland) Act, 1881 (s. 1) - - -	1,745 0 0
	(b) Under the Arrears of Rent (Ireland) Act, 1882 - - -	—
	(c) Proceeds of Securities Sold - - -	—
	ARREARS OF RENT (IRELAND) ACT, 1882 (s. 16).	
	Irish Church Temporalities Account:	
550,000 0 0	For Amount transferred to provide for Advances and other Charges - - -	—
58 11 10	For Advances refunded - - -	—
44,808 12 9	Advances under 16th Section:	
4,868 4 6	For Amount repaid, including Interest - - -	978 3 11
305 2 4	Head Rents and other Charges on Various Holdings - - -	206 18 8
	Congested Districts Board:	
	For Interest on Securities held under s. 40 (5) Act of 1891 - - -	—
44,596,832 8 10	- - - TOTAL, GENERAL ACCOUNT - - -	1,043,456 19 3
	SEPARATE CREDITS ACCOUNT (50 & 51 Vict. s. 23, s. 14).	
68,561,128 16 10	Sums carried to Credit by Order of Court - - -	2,494,498 17 10
55,000,000 0 0	Proceeds of Securities Sold - - -	1,966,894 1 0
124,511,827 8 8	- - - TOTAL, SEPARATE CREDITS ACCOUNT - - -	4,461,392 18 10
169,408,536 12 1	- - - Total carried forward - - -	5,484,849 18 1

* For amount of Guarantee Deposits retained out of Stock issued, see p. 10.

PART I.—(CASH)—continued.

Gr.

Total Payments from 31st August 1917 to 31st March 1918.			EXPENDITURE.			Payments, 1st April 1917 to 31st March 1918.		
£	s.	d.				£	s.	d.
55,797,887	14	4	-	-	Brought forward	429,891	8	3
					Guarantee Deposits (Acts 1891-1896):			
66,881	16	3			(a) Invested in Securities at request of Depositors, paid to Owners, or applied in discharge of Debts	27	4	10
170	0	0			(b) Applied in reduction of Annuities (sums applied)	—		
					Dividends and Interest on Guarantee Deposits:			
1,066,811	17	2			(a) Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land Stock retained, and on Uninvested Deposits (Acts 1885-1908)	5,530	11	4
					(b) Payments to Depositors on account of Securities purchased (General Account) and on Cash Deposits uninvested (Act 1891)	—		
3	3	4			Purchases and Sales of Estates Account	—		
619,782	8	11						
					Miscellaneous Receipts and Payments:			
1,086	16	8			(a) Fees and Costs	31	8	3
					(b) Balances paid to His Majesty's Paymaster-General for Appropriation in Aid of Vote and to His Majesty's Exchequer	1,574	16	7
85,917	19	8			Property and Income Tax	179,568	8	8
1,138,434	19	8			Sundry Estates Accounts:			
4,548,458	1	6			(a) For Payments to Mortgagees, <i>loc.</i>	9,399	7	6
585,236	14	9			(b) Amount invested in Securities	15,389	15	9
					Payments out of Court (Sutors' Accounts):			
12,186	11	8			(a) Under the Land Law (Ireland) Act, 1881 (s. 1)	1,253	19	2
12,519	2	10			(b) Under the Arrears of Rent (Ireland) Act, 1882	—		
3,606	3	9			(c) Invested in Securities	775	0	0
					ARREARS OF RENT (IRELAND) ACT, 1882.			
762,720	6	2			The Irish Church Temporalities Account:			
					Payments to or for the benefit of Landlords	—		
					Advances under 16th Section:			
44,192	8	2			Transfer to Irish Church Temporalities Account of the Amount repaid	961	19	11
27,010	2	11			Advances to Landlords in respect of Arrears of Rent	—		
154,000	0	0			Payments to Commissioners of Public Works for Grants for Emigration and Migration purposes	—		
16,831	1	2			Recharge under Land Act, 1881, cancelled and charged on Irish Church Fund	—		
8,497	1	7			Refunded to Church Temporalities Account	—		
4,768	6	8			Head Rents and other Charges on various Holdings	84	1	2
205	2	4			Congested Districts Board:			
					Transfer of Interest on Sale of Securities	—		
44,240,892	18	7	-	-	TOTAL, GENERAL ACCOUNT	644,402	12	5
					SEPARATE CREDITS ACCOUNT			
					(50 & 51 Vict. c. 33, s. 14).			
69,625,576	18	2			Payments to Vendors, Mortgagees, and others	1,783,339	3	6
64,548,155	5	0			Amount invested in Securities	2,418,054	7	3
128,967,732	2	2	-	-	TOTAL, SEPARATE CREDITS ACCOUNT	4,196,393	10	9
168,853,126	1	9	-	-	Total carried forward	4,840,796	3	2

Dr. PART I.—(CASH)—continued.

Total Receipts from 31st August 1917 to 31st March 1918.	RECEIPTS.	Receipts, 1st April 1917 to 31st March 1918.
£ s. d.	Total brought forward	£ s. d.
169,408,525 12 1		5,484,849 18 1
	LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, & 4).	
	Interest and Sinking Fund (Installments):	
	(a) Installments of Interest:	
5,745,445 18 2	Current	376,398 7 0
413,089 8 4	Arrears	15,668 2 6
	(b) Installments of Sinking Fund:	
2,053,378 8 2	Current	100,470 7 10
148,789 18 8	Arrears	5,896 14 2
	County Percentage:	
8,805 12 11	Installments of Percentage	—
	Purchasers' Insurance:	
7,556 10 8	(a) Installments of Insurance Money	—
242 4 4	(b) Repayments by National Debt Commissioners	—
	Sinking Fund (Miscellaneous):	
88,774 6 7	(a) Redemption Moneys	—
534,470 12 7	(b) Former County Percentage	26,246 13 6
8,047 9 9	(c) Miscellaneous Receipts	—
504,239 14 1	(d) Redemption Moneys in Guaranteed Land Stock	21,055 3 0
	Guarantee Fund:	
742,697 5 0	Advances from Guarantee Fund, to meet deficiencies	35,000 0 0
428,967 19 5	Landlords' Interest in lieu of Rent (Act 1906, s. 45)	—
10,785,421 6 8	TOTAL, LAND PURCHASE ACCOUNT	480,533 8 0
	LAND PURCHASE ACCOUNT, No. 2 (3 Edw. 7, c. 37; 6 Edw. 7, c. 37; 7 Edw. 7, c. 46; 7 Edw. 7, c. 38; 9 Edw. 7, c. 42; and 1 & 2 Geo. 5, c. 19, &c.).	
	Advances by National Debt Commissioners:	
59,845,250 0 2	Issues from the Land Purchase Fund for Advances under Irish Land Act, 1903	1,612,898 3 3
144,995 1 0	Issues from the Land Purchase Fund for Advances for Improvements (s. 29 (1), Act 1909) in respect of 1903 Act	20,038 11 6
9,858 18 10	Issues from the Land Purchase Fund for Advances for Improvements (s. 29 (1), Act, 1909) in respect of 1909 Act	3,869 15 0
4,801,481 0 0	Issues from the Land Purchase Fund for Advances under Labourers (Ireland) Acts, 1906 and 1911	14,660 0 0
818,700 2 0	Issues from the Land Purchase Fund for Advances under Evicted Tenants Act, 1907	—
1,641,293 0 0	Issues from the Land Purchase Fund for Cash Advances, 1909 Act	882,514 0 0
	Advances under Section 8, Act of 1909:	
9,074,944 0 0	Guaranteed 2½ per Cent. Stock, issued as equivalent to Advances (s. 3 (2))	185,483 0 0
6,594,250 10 0	Guaranteed 3 per Cent. Stock issued for Advances (s. 3 (3))	535,786 0 0
	Purchases and Sales of Estates Account:	
	Resales to Purchasers of Estates purchased by Land Commission:	
224,822 2 3	(a) Congested Estates, purchased by Cash	6,276 15 0
5,924,948 12 8	Congested Estates, purchased by Guaranteed 3 per cent. Stock, 1909 Act	—
155,665 5 2	(b) Non-Congested Estates, purchased with Cash	278,849 10 11
209,218 11 6	Non-Congested Estates, purchased with Guaranteed 3 per Cent. Stock	11,686 0 3
20,871 12 10	(c) Under Evicted Tenants Act, 1907, purchased with Cash	25,637 12 0
	Under Evicted Tenants Act, 1907, purchased with Guaranteed 3 per Cent. Stock	6,791 14 0
1,680,695 12 0	Resales to Purchasers of Estates purchased by the Congested Districts Board:	
27,808 8 10	(d) Estates purchased with Cash	86,404 7 10
59,542,215 16 1	(e) Estates purchased with Guaranteed 3 per Cent. Stock	9,795 7 0
	Carried forward—Land Purchase Account, No. 2	3,178,897 18 9
180,198,966 18 9	Total carried forward	5,963,885 16 1

PART I.—(CASH)—continued.

Cr.

Total Payments from 22nd August 1907 to 31st March 1918.			EXPENDITURE			Payments, 1st April 1917 to 31st March 1918.		
£	s.	d.				£	s.	d.
168,853,125	1	9	-	-	Total brought forward	4,840,796	3	2
			LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 4).					
			Interest and Sinking Fund Installments:					
6,309,361	0	5	(a) Payments of Interest and Dividends					
			(b) Payments to National Debt Commissioners on account of Sinking Fund					
2,302,566	13	5				105,984	10	9
			<i>County Percentage:</i>					
8,805	12	11	Payments to Guarantee Fund					
			<i>Purchasers' Insurance:</i>					
7,550	16	8	(a) Payments to National Debt Commissioners					
			(b) Transfers to Interest and Sinking Fund (Installments) Account					
362	4	4						
			Sinking Fund (Miscellaneous):					
682,122	7	4	(a) Payments to National Debt Commissioners					
			(b) Guaranteed Land Stock transferred to National Debt Commissioners (54 & 55 Vict. c. 48, s. 2)					
694,229	14	1				26,343	2	8
			Guarantee Fund:					
555,793	10	5	(a) Repayment of Advances (Arrears)					
120,080	0	5	(b) Repayment of Advances (Surplus Cash)					
428,967	10	5	Landlords' Interest in lieu of Rent (Act 1896, s. 35)					
10,779,142	8	8	-	-	TOTAL, LAND PURCHASE ACCOUNT	481,389	19	7
			LAND PURCHASE ACCOUNT, No. 2 (3 Edw. 7, c. 37, 6 Edw. 7, c. 37, 7 Edw. 7, c. 46, 7 Edw. 7, c. 38, 9 Edw. 7, c. 42, and 1 & 2 Geo. 5, c. 18, &c.).					
			<i>Advances by Land Commission:</i>					
54,553,942	7	5	Advances made to Purchasers—1903 Act					
			Advances made for Improvements (s. 29 (1) Act, 1909), 3½ per cent. Annuities					
154,881	12	5				13,553	18	0
14,425	0	0	Advances made for Improvements (s. 29 (1) Act, 1909), 3½ per cent. Annuities					
			Advances to District Councils under Labourers (Ireland) Acts, 1906 and 1911					
4,891,441	0	0				14,660	0	0
			Advances under Evicted Tenants Act, 1907 (Re-sales of Estates purchased for Cash under Act of 1903)					
234,456	2	6				25,377	6	0
			Advances made to Purchasers. Guaranteed 3 per cent. Stock (s. 3 (3) Act, 1909), and Cash Re-sales under ss. 43 and 60					
4,477,943	0	0				249,926	0	0
			Advances made to Purchasers. Re-sales of Estates purchased with Guaranteed 3 per cent. Stock under Evicted Tenants Act, 1907					
47,968	0	0				6,676	0	0
			Cash Re-sales in reduction of Issues from Land Purchase Fund, per contra					
150,454	6	5				13,690	5	4
			Cash Re-sales in respect of Guaranteed 3 per cent. Stock issues					
22,446	5	9				1,791	1	3
			<i>Purchases and Sales of Estates Account:</i>					
			<i>Purchase Money of Estates purchased by Land Commission:</i>					
328,852	0	0	(a) Congested Estates purchased with Cash					
			Congested Estates purchased with Guaranteed 3 per cent. Stock					
7,771,962	18	5				113,324	0	0
			(b) Non-Congested Estates purchased with Cash					
648,262	10	0				75,451	0	0
318,766	2	0						
			(c) Under Evicted Tenants Act, 1907, purchased with Cash Under Evicted Tenants Act, 1907, purchased with Guaranteed 3 per cent. Stock					
89,495	0	0						
			<i>Purchase Monies of Estates purchased by the Congested Districts Board:</i>					
4,506,973	17	9	(d) Estates purchased with Cash					
			(e) Estates purchased with Guaranteed 3 per cent. Stock					
1,941,822	0	0				230,155	0	0
89,562,472	8	8	-	-	Carried forward—Land Purchase Account No. 2	3,172,213	8	8
179,632,967	10	5	-	-	Total carried forward	5,322,186	2	9

Dr.

PART I.—(CASH)—continued.

Total Receipts from 21st August 1901 to 21st March 1902.	RECEIPTS.	Receipts, 1st April 1902 to 31st March 1903.
£ s. d. 180,193,856 18 9	Total brought forward - - -	£ s. d. 5,965,385 6 1
LAND PURCHASE ACCOUNT, No. 2—continued.		
89,843,316 16 1	Brought forward - - -	3,178,657 16 9
<i>Purchase Money Distribution Account:</i> <i>Purchase Moneys of Estates purchased by Land Commission and Congested Districts Board - - -</i> <i>Guarantee Deposits (Act 1903):</i> <i>Deposits retained out of Advances - - -</i>		
7,105,065 6 8		—
11,808 0 0		—
<i>Land Purchase Aid Account:</i> (a) Advances from Land Purchase Aid Fund of Sums required to aid the Sale of Estates (s. 48, Act 1903, &c.) (b) Advances from Land Purchase Aid Fund, for Losses (s. 6, Evicted Tenants Act, 1907) (c) Sums re-credited to this Account - - - (d) Advances from Land Purchase Aid Fund (s. 6, Act 1903) - - -		
7,565,907 17 7		161,301 7 11
39,358 16 0		—
462 12 0		13 2 5
397,338 2 9		183,390 16 9
<i>Improvements Account:</i> <i>Advances by Treasury from Reserve Fund for Improvement of Estates (s. 46 (1), Act 1903)</i> <i>Transfer from Advances Account of Excess Re-sales due to Improvements (s. 39 (1) Act, 1903, and s. 43 (3) Act, 1903)</i> <i>Other Receipts - - -</i> <i>Cash Re-sales in respect of Improvements Advances - - -</i>		
370,522 17 9		—
168,806 13 6		17,789 18 0
4,774 5 0		—
2 0 0		—
<i>Repayments by Purchasers to Land Commission:</i> (a) $3\frac{1}{2}$ per cent. Annuities (b) $8\frac{1}{2}$ per cent. Annuities		
14,408,684 16 7	Current Interest -	1,330,504 4 5
2,707,690 5 6	Sinking Fund -	308,680 12 10
1,032,724 3 5	Arrear Interest -	128,890 6 11
127,991 7 2	Sinking Fund -	28,258 0 7
397,952 10 2	Current Interest -	227,346 16 4
32,008 10 12	Sinking Fund -	19,728 14 1
35,714 19 5	Arrear Interest -	7,759 13 3
5,600 15 10	Sinking Fund -	1,261 11 4
<i>Redemption of Annuities Account:</i> <i>Redemption Moneys received—$3\frac{1}{2}$ per cent. Annuities</i> <i>Redemption Moneys received—$8\frac{1}{2}$ per cent. Annuities</i>		
506,535 7 5		127,456 16 9
52,277 7 6		10,799 1 2
<i>Rent and Interest Account.—Purchases of Estates:</i> <i>Rents and Interest in lieu of Rent received from Tenants (s. 18 (1), 1903 Act)</i> <i>Amount transferred from Sundry Estates Account for payment to Vote for Irish Land Commission (Appropriations in Aid)</i>		
1,042,255 4 1		99,593 1 0
25,000 0 0		—
<i>Landlords' Interest in lieu of Rent:</i> <i>Interest received from Tenants - - -</i>		
15,199,503 7 8		737,336 10 10
141,710,686 0 9	Carried forward—Land Purchase Account, No. 2	7,013,768 11 4
180,193,856 18 9	Total carried forward - - -	5,965,385 6 1

PART I.—(CASE)—continued.

On.

Total Payments from 22nd August 1921 to 31st March 1918.		EXPENDITURE		Payments, 1st April 1917 to 31st March 1918.	
£	s. d.			£	s. d.
170,632,267	10 5	- - -	Total brought forward - - -	3,322,186	2 9
LAND PURCHASE ACCOUNT, No. 2—continued.					
89,862,472	8 8	- - -	Brought forward - - -	3,172,213	4 2
<i>Purchase Money Distribution Account:</i>					
7,105,005	6 8	- - -	Payments to Vendors, Mortgagees, and Others, and to Separate Credits Account for Investment - - -	—	—
Guarantee Deposits (Act 1908):					
6,790	0 0	- - -	Deposits Received, Invested, or Applied in Discharge of Debt - - -	311	0 0
<i>Land Purchase Aid Account:</i>					
7,508,740	2 11	- - -	(a) Payments to Vendors, &c., of Percentages (s. 48, Act 1903, &c.) - - -	161,314	11 1
39,358	16 0	- - -	(b) Losses (s. 6, Evicted Tenants Act, 1907) - - -	—	—
897,843	9 5	- - -	(c) Payments to Vendors, &c., of Percentages (s. 6, Act 1908) - - -	133,386	3 2
<i>Improvements Account:</i>					
262,745	12 9	- - -	Payments in respect of Improvement of Estates (s. 43, Act 1903)* - - -	—	—
506	5 9	- - -	Payments in respect of Mineral Rights (Irish Land Act, 1907)* - - -	—	—
17,245	0 0	- - -	Repayment to Reserve Fund of Increased Price consequent on Improvements (s. 43 (3), Act 1903) - - -	—	—
3,995	15 4	- - -	Other Repayments to Reserve Fund - - -	—	—
577	0 0	- - -	Payments for Losses on Congested Estates (s. 29 (2), Act 1908)* - - -	—	—
10,472	8 11	- - -	Balance of Reserve Fund transferred to Vote Account - - -	—	—
137,214	19 10	- - -	Repayment to Exchequer (Vote Account) of Excess Receipts (s. 29 (1), Act 1908) - - -	23,923	6 6
<i>Repayments to National Debt Commissioners:</i>					
16,872,317	10 7	- - -	Payment of Current Annuities received - - -	2,139,041	10 11
1,206,328	3 9	- - -	Payment of Arrears Annuities received - - -	154,888	3 3
2,975	10 8	- - -	Payment of Interest on Guarantee Deposits - - -	143	6 4
979,961	1 1	- - -	Payment of Current Annuities received - - -	247,075	10 5
40,731	17 4	- - -	Payment of Arrears Annuities received - - -	8,854	17 3
<i>Redemption of Annuities Account:</i>					
565,268	7 11	- - -	Redemption Moneys paid to National Debt Commissioners —3½ per cent. Annuities - - -	140,457	19 9
52,277	7 6	- - -	Redemption Moneys paid to National Debt Commissioners —3½ per cent. Annuities - - -	13,636	6 6
<i>Rent and Interest Account—Purchases of Estates:</i>					
172,897	5 0	- - -	Interest on Purchase Moneys paid to Vendors and others (ss. 18 (2), 24 (2), 1903 Act) - - -	4,325	17 8
682,263	6 10	- - -	Interest on Purchase Moneys (ss. 6, 7, and 8), transferred to Repayments Account - - -	73,792	3 0
12,543	5 6	- - -	Payments on account of Sinking Fund (s. 36 (8)) - - -	3,995	19 7
5,000	0 0	- - -	Contribution to Reserve Fund - - -	—	—
111,560	0 0	- - -	Contribution to Vote for Irish Land Commission - - -	17,000	0 0
30,139	3 0	- - -	Transferred to Sundry Estates Account for Investment - - -	139	3 0
<i>Landlords' Interest in lieu of Rent:</i>					
15,194,411	0 5	- - -	Payments to Landlords of Interest received from Tenants - - -	749,004	14 0
141,632,287	12 10	- - -	Carried forward—Land Purchase Account, No. 2 - - -	7,034,424	0 8
170,632,267	10 5	- - -	Total carried forward - - -	5,322,186	2 9

* In addition, £494,908 ss. 6d. (including £10,472 ss. 11d. balance transferred from the Reserve Fund) has been expended on improvements, &c. up to 31st March 1918 through the Vote Account of the Irish Land Commission (Class 112, Vote 17).

Dr.

PART I.—(CASH)—continued.

Total Receipts from 22nd August 1907 to 31st March 1912.	RECEIPTS.	Receipts, 1st April 1912 to 31st March 1913.
£ s. d. 120,195,936 18 9	- - - Total brought forward - - -	£ s. d. 5,965,285 6 1
	LAND PURCHASE ACCOUNT, No. 2—continued.	
141,710,686 0 9	- - - Brought forward - - -	7,013,768 11 4
	Lodged Purchase Moneys:	
743,132 7 2	Purchase Moneys and Part Purchase Moneys received from Purchasers - - -	46,101 9 10
557 3 0	Improvement Fund, No. 2:	
658 3 2	Rents received for Sporting Rights (s. 13, Act 1903) - - -	48 11 0
	Rents and Royalties received for Mineral Rights (1907 Act) - - -	205 6 0
121,261 9 11	Interest on Immature Stocks:	
161 5 4	Interest received from National Debt Commissioners - - -	5,050 1 0
	Interest on Improvement Advances—Treasury Rule 18 (1) - - -	17 18 8
143,576,456 0 4	TOTAL, LAND PURCHASE ACCOUNT, No. 2 - - -	7,065,191 17 10
322,770,413 8 1	GRAND TOTAL, CASH ACCOUNT - - -	13,030,377 8 11

SUMMARY OF

	General Accounts.	Separate Credits Accounts.
Cash Balances:	£ s. d.	£ s. d.
Bank of Ireland - - -	11,615 13 10	583,723 5 4
Less Outstanding Orders - - -	340 9 8	39,568 5 3
	11,275 4 2	544,155 0 1
Less Sub-Accounts - - -	29 13 11	-
£	11,245 10 3	544,155 0 1

Dr.

PART II.—SECURITIES.

Total Receipts from 22nd August 1907 to 31st March 1913.	SECURITIES PURCHASED, &c.	Receipts, 1st April 1912 to 31st March 1913.
£ Nil	Balance on 22nd August 1907 - - -	£ s. d.
	1st April 1912 - - -	3,954,574 12 8
194,690 2 7	Guarantee Deposits (Act, 1885-1887):	
	Securities purchased at the request of Depositors, or carried to this Account - - -	308 11 5
	Guarantee Deposits (Acts, 1891-1896):	
1,169,012 4 2	(a) Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or purchased at the request of Depositors - - -	-
93,225 17 4	(b) Other Securities purchased at the request of Depositors - - -	-
12 0 6	Guarantee Deposits (Act, 1903):	-
487 0 0	Securities purchased or transferred to this Account - - -	-
	Guarantee Deposits (Act, 1909), Guaranteed 2 per cent. Stock issued - - -	-
1,437,437 4 6	Carried forward - - -	3,954,883 3 8

PART I.—(CASH)—continued.

Cr.

Total Payments from 22nd August 1887 to 31st March 1918.	EXPENDITURE.	Payments, 1st April 1917 to 31st March 1918.
£ s. d. 178,632,267 10 5	- - - Total brought forward - - -	£ s. d. 5,392,186 2 9
	LAND PURCHASE ACCOUNT, No. 2—continued.	
161,652,337 12 10	- - - Brought forward - - -	7,004,424 0 8
708,440 0 5	Lodged Purchase Monies:	
33,760 7 3	Transferred for Distribution - - -	45,522 17 8
	Paid into Land Purchase Fund - - -	2,271 19 10
537 3 0	Improvement Fund No. 2:	
446 15 2	Payments in connection with Sporting Rights - - -	48 11 0
	Payments in respect of Mineral Rights, &c. (1907 Act) - - -	273 18 0
121,291 9 11	Interest on Immature Stocks:	
151 4 3	Interest paid to Credit of Vendors' Accounts - - -	5,050 1 0
	Interest on Improvement Advances—Treasury Rule 13 (1) - - -	17 18 0
142,517,364 2 3	TOTAL, LAND PURCHASE ACCOUNT No. 2 - - -	7,087,609 5 9
620,781 15 5	Balance on the 31st March 1918 - - -	620,781 15 5
222,770,413 8 1	GRAND TOTAL, CASH ACCOUNT - - -	13,030,577 3 11

CASH BALANCES.

Land Purchase Account.	Land Purchase Account (No. 2).	TOTAL.
£ s. d. 6,356 8 3 10 13 9	£ s. d. 61,074 2 0 1,628 8 9	£ s. d. 662,769 9 5 41,547 17 5
6,345 14 6	59,445 13 3	621,221 12 0
56 16 6	363 6 2	439 16 7
6,398 18 0	59,992 7 1	630,781 15 5

PART II.—SECURITIES.

Cr.

Total Payments from 22nd August 1887 to 31st March 1918.	SECURITIES SOLD, &c.	Payments, 1st April 1917 to 31st March 1918.
£ s. d. 189,134 7 4	Guarantee Deposits (Acts, 1885-1887): Securities Sold or Transferred - - -	£ s. d. 4,636 15 11
1,063,682 14 11 92,139 15 6	Guarantee Deposits (Acts, 1891-1896): (a) Sale of Guaranteed Land Stock (retained from advances or purchased at request of Depositors) - - - (b) Sale or transfer of other securities - - -	6,576 0 0 1 15 3
12 0 5	Guarantee Deposits (Act, 1902): Securities sold or transferred - - -	-
1,165,018 18 2	- - - Carried forward - - -	11,214 11 2

Dr.

PART II.—SECURITIES—continued.

Total Receipts from 2nd August 1901 to 31st March 1912.		SECURITIES PURCHASED.	Receipts 1st April 1917 to 31st March 1918.	
£	s. d.		£	s. d.
1,457,437	4 0	Brought forward	3,954,883	8 8
		<i>Sundry Estates Accounts:</i>		
5,788,700	15 1	(a) Guaranteed Land Stock issued to this Account or purchased	26,671	10 3
8,574	11 5	(b) Guaranteed 2½ per cent. Stock issued to this Account or purchased	—	
26,548	12 4	(c) Guaranteed 3 per cent. Stock issued to this Account or purchased	6,275	0 0
1,521,074	10 4	(d) Other Securities purchased or transferred to this Account	17,922	13 6
		<i>Separate Credits Account:</i>		
1,854,522	2 7	(a) Guaranteed Land Stock issued to this Account or purchased	—	
10,575,181	12 3	(b) Guaranteed 2½ per cent. Stock issued to this Account or purchased	201,670	2 7
6,825,780	18 1	(c) Guaranteed 3 per cent. Stock issued to this Account or purchased	519,513	0 0
65,893,850	7 3	(d) Other Securities purchased or transferred to this Account	2,570,967	15 9
4,873	17 2	<i>Suitors' Accounts—Land Law (Ireland) Act, 1881:</i>	1,990	1 6
		Securities purchased	—	
4,101	7 3	<i>Purchases and Sales of Estates Account:</i>	—	
45,714	3 10	Guaranteed Land Stock issued and retained for expenses of Purchases and Sales of Estates	—	
		<i>Congested Districts Board:</i>	—	
		Securities held under Section 40 (5), Act 1901	—	
93,585,888	9 1		7,299,893	7 3

Dr.

PART III.—GUARANTEED LAND STOCK LIABILITY.

Total Receipts from 2nd August 1907 to 31st March 1912.		STOCK ISSUED.	Receipts 1st April 1917 to 31st March 1918.	
£	s. d.		£	s. d.
13,649,890	0 0	Balance	10,629,914	18 10
13,649,890	0 0	Stock Liability Account:	—	
		Stock issued	10,629,914	18 10

PART II.—SECURITIES—continued.

Cr.

Total Payments from 22nd August 1891 to 31st March 1918.	SECURITIES SOLD, &c.	Payments, 1st April 1917 to 31st March 1918.
£ s. d.		£ s. d.
1,345,018 18 2	Brought forward - - -	11,214 11 2
	Sundry Estates Accounts:	
5,710,553 17 0	(a) Guaranteed Land Stock sold or transferred - -	23,295 0 6
732 13 8	(b) Guaranteed 2½ per cent. Stock sold or transferred - -	7,201 6 8
25,014 16 4	(c) Guaranteed 3 per cent. Stock sold or transferred - -	17,588 18 6
1,472,600 13 5	(d) Other Securities sold or transferred - -	
	Separate Credits Accounts:	
1,508,463 1 1	(a) Guaranteed Land Stock sold or transferred - -	1,206 16 9
10,082,581 4 3	(b) Guaranteed 2½ per cent. Stock sold or transferred - -	257,114 9 11
6,000,221 4 3	(c) Guaranteed 3 per cent. Stock sold or transferred - -	613,138 0 4
63,406,370 0 11	(d) Other Securities sold or transferred - -	2,493,957 9 2
	Salitors' Accounts:	
2,293 15 8	Land Law (Ireland) Act, 1891 - - -	—
	Purchases and Sales of Estates Account:	
4,101 7 3	Guaranteed Land Stock Sold - - -	—
	Compacted Districts Board:	
45,714 3 10	Securities transferred - - -	—
3,875,226 14 3	Balance on 31st March 1918 - - -	3,875,226 14 3
97,553,888 9 1		7,290,898 7 3

	£ s. d.
Guaranteed Land Stock - - -	203,560 8 10
Guaranteed 2½ per cent. Stock - - -	500,642 5 9
Guaranteed 3 per cent. Stock - - -	826,989 11 10
Other Securities - - -	2,344,034 7 10
	<u>3,875,226 14 3</u>

PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

Total Payments from 4th August 1891 to 31st March 1918.	STOCK CANCELLED.	Payments, 1st April 1917 to 31st March 1918.
£ s. d.		£ s. d.
5,121,065 9 4	Stock Liability Account:	
10,528,624 17 5	Stock cancelled - - -	101,290 1 5
13,649,690 6 9	Balance - - -	10,528,624 17 5
		<u>10,629,914 18 10</u>

Dr.

PART IV.—GUARANTEED LAND STOCK authorised to be Created

<i>Total Receipts from 5th August 1903 to 31st March 1918.</i>	STOCK AUTHORISED TO BE CREATED.	<i>Receipts, 1st April 1917 to 31st March 1918.</i>
<i>£ s. d.</i>		<i>£ s. d.</i>
15,050,000 0 0	Balance - - - - -	309 18 3
15,050,000 0 0	Amount created by Treasury Warrants - - - - -	—
		309 18 3

Dr.

PART V.—GUARANTEED 2½ per Cent. Stock

<i>Total Receipts from 3rd December 1903 to 31st March 1918.</i>	STOCK AUTHORISED TO BE CREATED.	<i>Receipts, 1st April 1917 to 31st March 1918.</i>
<i>£ s. d.</i>		<i>£ s. d.</i>
10,050,000 0 0	Balance - - - - -	188,305 8 3
10,050,000 0 0	Amount created by Treasury Warrants - - - - -	300,000 0 0
		388,305 8 3

Dr.

PART VI.—GUARANTEED 3 per Cent. Stock

<i>£ s. d.</i>		<i>£ s. d.</i>
7,250,000 0 0	Balance - - - - -	191,525 10 0
7,250,000 0 0	Amount created by Treasury Warrants - - - - -	600,000 0 0
		791,525 10 0

R. Lewis,
Irish Land Commission, }
24 July 1918.

and Issues thereof, PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

Total Payments from 25th August 1891 to 31st March 1918.	STOCK ISSUED AND INSCRIBED.	Payments, 1st April 1917 to 31st March 1918.
£ s. d. 12,649,890 8 9 209 12 3 12,650,000 0 0	Amount issued by Irish Land Commission - - - Balance of Stock created but unissued - - -	£ s. d. — 309 12 3 309 12 3

Created and Issued—Section 3 (2) Act, 1909.

Cr.

Total Payments from 3rd December 1909 to 31st March 1918.	STOCK ISSUED AND INSCRIBED.	Payments, 1st April 1917 to 31st March 1918.
£ s. d. 9,863,298 14 1 186,691 5 11 10,050,000 0 0	Amount issued by Irish Land Commission - - - Balance of Stock created but unissued - - -	£ s. d. 201,614 2 4 186,691 5 11 388,305 8 8

Created and Issued—Section 3 (3) Act, 1909.

Cr.

£ s. d. 6,994,260 10 0 255,738 10 0 7,250,000 0 0	Amount issued by Irish Land Commission - - - Balance of Stock created but unissued - - -	£ s. d. 535,786 0 0 255,738 10 0 791,525 10 0
--	---	--

J. O. Wylie, Gerald FitzGerald, } Irish Land Commissioners.
 Fredk. S. French, W. H. Stuart.

I certify that these Accounts have been examined under my directions, and are correct.

H. J. Gibson,
 Comptroller and Auditor General.

COLLECTION STATEMENTS.

II.—REPAYMENT OF ADVANCES (excluding redemptions).—Terminable Annuities, including Interest under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Amount due 1st April 1917.	Rental.	TOTAL.	Received.	Remitted or Written Off.	Amount due 31st March 1918.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (24th and 35th Sections) - - - - -	68 15 2	5,084 9 2	5,084 4 4	3,970 0 7	—	33 2 1
For Purchases by Tenants from the Land Commission (35th Section) - - - - -	2 11 0	1,129 3 6	1,129 14 6	1,102 12 9	—	30 1 5
For Purchases by other than Occupying Tenants (35th Section) - - - - -	—	- 10 8	- 10 8	- 10 8	—	—
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchases of Estates by Public Companies (12th Section) - - - - -	7,870 12 3	614 14 0	8,185 12 3	105 11 6	—	8,080 1 5
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash) -	4,552 0 8	394,172 12 1	398,724 19 6	304,729 2 8	—	4,896 27 3
To Tenants, of three-fourths of the Purchase Money (4th Section) - - - - -	361 0 1	9,867 16 2	9,960 16 3	9,448 2 2	—	836 12 6
To Persons other than Occupying Tenants, of one- half of the Purchase Money (7th Section) - -	—	12 12	12 12 4	12 12 4	—	—
TOTALS - - - £	12,887 5 11	420,583 5 11	435,290 11 10	328,468 12 10	—	12,824 16 0

III.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the ARREARS OF RENT (IRELAND) ACT, 1882.

ADVANCES.	Amount due 1st April 1917.	Rental.	TOTAL.	Received (vide Account p. 4).	Remitted or Written Off.	Amount due 31st March 1918.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In respect of Arrears of Rent (38th Section) -	92 7 7	891 5 6	1,083 13 1	978 5 11	—	105 9 1

IV.—RENTS ON HOLDINGS LET, &c.

Amount due 1st April 1917.	Gross Rental.	Deduction for Taxes.	Net Rental.	TOTAL.	Received.	Amount due 31st March 1918.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	271 - -	- 5 6	270 11 6	270 11 6	270 11 6	Nil

V.—REPAYMENT OF ADVANCES (excluding Redemptions).—Terminable Annuities, including interest, under the PURCHASE OF LAND (IRELAND) ACT, 1891; the REDEMPTION OF RENT (IRELAND) ACT, 1891; and the LAND LAW (IRELAND) ACT, 1896.

ADVANCES.	Arrears due 1st April 1917.	Rentals.	TOTAL.	Received.	Remitted or Written off.	Arrears due 31st March 1918.
To Tenants, of the Whole Purchase Money (on Guarantee Deposits in Cash)	£ s. d. 5,286 18 0	£ s. d. 423,666 14 8	£ s. d. 428,952 14 8	£ s. d. 415,228 3 6	Nil	£ s. d. 3,971 10 11
To Tenants, of Three-fourths of the Pur- chase Money	£ s. d. 86 11 11	£ s. d. 9,188 1 9	£ s. d. 9,274 12 8	£ s. d. 9,147 5 10	Nil	£ s. d. 71 7 10
TOTALS	£ s. d. 5,372 9 11	£ s. d. 432,854 15 7	£ s. d. 438,126 8 1	£ s. d. 424,375 9 4	Nil	£ s. d. 4,042 18 9

Note.—Total amount written off up to 31st March 1918, under Section 4 (3) of the Purchase of Land (Ireland) Act, 1891, £25, 1s. 3d.

VI.—REPAYMENT OF ADVANCES (excluding Redemptions).—Terminable Annuities, including interest, under the IRISH LAND ACT, 1903.

ADVANCES.	Arrears due 1st April 1917.	Rentals.	TOTAL.	Received.	Arrears due 31st March 1918.
To Tenants in respect of Purchase of Holdings (on Guarantee Deposits in Cash)	£ s. d. 19,189 18 10	£ s. d. 2,552,593 18 10	£ s. d. 2,571,782 18 8	£ s. d. 2,534,949 19 3	£ s. d. 17,733 16 5
Interest in respect of cases under Sections 6, 7, and 72 paid to National Debt Commissioners pursuant to Section 26 (1)	—	£ s. d. 116,140 7 2	£ s. d. 116,140 7 2	£ s. d. 116,140 7 2	—
TOTALS	£ s. d. 19,189 18 10	£ s. d. 2,668,734 5 0	£ s. d. 2,687,922 2 10	£ s. d. 2,651,089 6 5	£ s. d. 17,733 16 5

Note.—The arrears at 31st March 1918 include the sum of 849s. 15s. 3d. deemed to be uncollectible.

VII.—REPAYMENT OF ADVANCES (excluding Redemptions).—Terminable Annuities, including interest, under the IRISH LAND ACT, 1909.

ADVANCES.	Arrears due 1st April 1917.	Rentals.	TOTAL.	Received.	Arrears due 31st March 1918.
To Tenants in respect of Purchase of Holdings (on Guarantee Deposits in Cash)	£ s. d. 1,217 14 7	£ s. d. 149,392 16 9	£ s. d. 150,610 11 4	£ s. d. 149,327 5 -	£ s. d. 1,353 6 4
Interest in respect of cases under Sections 6, 7, and 72 paid to National Debt Commissioners pursuant to Section 26 (1) (1909 Act) and Section 1 (2) 1909 Act	—	£ s. d. 104,269 10 -	£ s. d. 104,269 10 -	£ s. d. 106,269 10 -	—
TOTALS	£ s. d. 1,217 14 7	£ s. d. 253,661 6 9	£ s. d. 254,879 1 4	£ s. d. 255,596 15 -	£ s. d. 1,353 6 4

The arrears at 31st March 1918 include the sum of 181. 12s. 11d. deemed to be uncollectible.

VIII.—REPAYMENT OF ADVANCES.—Terminable Annuities, including interest under the Labourers (Ireland) Acts, 1906 and 1911.

ADVANCES.	Rentals.	Received.	Arrears 31 March 1918.
To Rural District Councils	£ s. d. 147,142 18 4	£ s. d. 147,142 18 4	—

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities, in repayment of advances and for interest, under the Land Law (Ireland) Act, 1881, the Tramways and Public Companies (Ireland) Act, 1883, the Purchase of Land (Ireland) Act, 1885, the Arrears of Rent (Ireland) Act, 1882, the Redemption of Rent (Ireland) Act, 1891, the Purchase of Land (Ireland) Act, 1897, the Land Law (Ireland) Act, 1896, the Irish Land Act, 1906, Labourers (Ireland) Acts, 1906 and 1911, Irish Land Act, 1909, and for Rents, include the whole amounts received or receivable by me in respect thereof for the year ended 31st March 1918.

10 July 1918.

A. G. McClellan,
Head of Collection Department.

IX.—STATEMENT OF CAPITAL BALANCES in respect of Advances made under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Balance Outstanding 1st April 1917	Advanced within the Year.	TOTAL.	Received within the Year (Principal), (vide Account, p. 2.)	Repaid or Written Off in year 1917-18.	Balance Outstanding 31st March 1918.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (24th and 26th Sections) -	121,802 2 10	—	121,802 2 10	1,280 9 6	—	120,521 12 4
For Purchases by Tenants from the Land Commission (26th Section) -	27,477 10 7	—	27,477 10 7	265 0 8	—	27,212 10 1
For Purchases by other than Occupying Tenants (27th Section) -	12 1 4	—	12 1 4	— 2 6	—	11 18 8
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchase of Estates by Public Companies (19th Section) -	8,883 18 7	—	8,883 18 7	31 16 10	—	8,852 1 9
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guaranteed Deposits in Cash) -	7,121,612 8 1	—	7,121,612 8 1	87,328 11 5	—	7,034,279 16 6
To Tenants, of three-fourths of the Purchase Money (4th Section) -	228,416 12 9	—	228,416 12 9	3,400 1 8	—	225,016 11 1
To Persons other than Tenants, of one-half of the Purchase Money -	296 4 7	—	296 4 7	3 8 10	—	292 17 9
TOTALS - - -	£ 7,902,999 18 9	—	7,902,999 18 9	91,031 9 0	—	7,811,968 9 9

X.—SECURITIES held on 31st March 1918.

NAME OF SECURITY.	Sellers Accounts Act, 1881.	Guarantee Deposits.			Sundry Estates Accounts.	Separate Credits Accounts.	TOTAL.
		1909 Act.	1885 Act.	1901 Act.			
Guaranteed Land Stock (1901)	—	—	—	105,335 9 3	62,165 12 1	45,949 1 6	203,550 1 0
Guaranteed 2½ per cent. Stock (1903)	—	—	—	—	7,841 17 2	402,500 8	590,642 5 9
Guaranteed 3 per cent. Stock	—	487 0 0	—	—	1,833 18 —	524,985 13 10	526,925 11 10
Other Securities - - -	1,960 1 6	—	5,161 15 8	1,024 1 10	48,468 2 11	2,286,990 8	2,344,034 7 10
GRAND TOTALS - £	1,960 1 6	487 0 0	5,161 15 8	106,359 11 1	109,999 18 9	3,490,818 9	3,875,225 14 8

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1 The receipts and expenditure of the Irish Land Commission, under the various Acts relating to land purchase in Ireland, are recorded in the preceding Accounts. The transactions relating to the Irish Land Acts, 1903 and 1909, are embodied in the Account (Part I.) under the head of "Land Purchase Account No. 2."

2 The advances to, and repayments by, the Irish Land Commission, which have taken place under the Irish Land Acts, 1903 and 1909, are shown in the account of the National Debt Commissioners in respect of the Irish Land Purchase Fund, which is presented to Parliament pursuant to 3 Edw. 7. c. 37. s. 33.

H. J. Gilson,
Comptroller and Auditor General.

Exchequer and Audit Department,
23 October 1918.

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